Ind. Code § 6-1.1-11-9

Section 6-1.1-11-9 - Assessment method; exemption for public properties

(a) Except as provided in subsection (b) of this section, all property otherwise subject to assessment under this article shall be assessed in the usual manner, whether or not it is exempt from taxation.

(b) No assessment shall be made of property which is owned by the government of the United States, this state, an agency of this state, or a political subdivision of this state if the property is used, and in the case of real property occupied, by the owner.

IC 6-1.1-11-9

Pre-1975 Property Tax Recodification Citation: 6-1-22-7 part.

(Formerly: Acts1975 , P.L. 47, SEC.1.) As amended by Acts1977 , P.L. 2, SEC.20.

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